## APPENDIX

Date of judgement sought to be reviewed: September 29, 1942.

Date upon which application for Appeal is presented: November, 1942.

Opinion in Trial Court:

11. " . . . are untrue except that allegation that said property is encumbered by a trust deed on which approximately the sum of $3300.00 is unpaid.

12. That the defendant, Gretta Lafuente, was not at all times mentioned in the Plaintiff's complaint ready, able, and willing nor did said defendant ever *offer to give* Parker Gray and Isa Gray, her father and mother, any *financial assistance.*

13. That the defendant, Gretta Lafuente, was not at all times alleged in the plaintiff's complaint, ready, able and willing, nor did she at any time offer to support Parker Gray and Isa Gray, her father and mother, in *adequate living quarters.* That at none of the times alleged in plaintiff's complaint did the defendant, Gretta Lafuente, notify the Department of Charities of the County of Los Angeles, of her willingness to render *financial aid* to Parker Gray and Isa Gray, her father and mother.

Civil No. 12645 — 437600

December 2, 1941

## Opinion: District Court of Appeal

SECOND APPELLATE DISTRICT—DIVISION ONE

County of Los Angeles

*Plaintiff and Respondent*
*vs.*

Gretta Gray Lafuente
*Defendant and Appellant*

Appeal from a judgement of the Superior Court of Los Angeles, Edward R. Brand, Judge, in an action based upon a statutory liability placed upon defendant pursuant to Section 2224 of the Welfare and Institutions Code.

For Appellant: Gretta Gray Lafuente, in propria persona

For Respondent: J. H. O'Connor, County Counsel, and Gerald G. Kelly, Deputy County Counsel

The questions presented for decision in this case arise under the provisions of Chapter I of Division III of the Welfare and Institutions Code. This chapter is self-denominated as the "Old Age Security Law" (Section 2000). All sections herein referred to are parts of it and are viewed as enacted in 1937, this case having arisen before any subsequent amendments became effective.

Section 2001 declares that "Subject to the provisions of this chapter, every person residing in the state, if in need shall be entitled to aid in old age from the State." The remainder of the chapter provides for fixing the amount of this aid, sets forth a more particular description of the persons who may claim it, states the terms and conditions on which it may be received, and provides the details of administration of the act. The primary duty of administration, including the decision whether aid shall be granted, and if so, how much, is cast upon the boards of supervisors of the several counties, subject to supervision by the State Department of Welfare. Payment of aid granted is to be made subject to partial reimbursement, by the counties. Section 2224 provided when this case arose that "If the person receiving aid has within the state a spouse or adult child pecuniarily able to support said person," then on request of the board of supervisors of the county granting aid, the "civil legal officer of the county granting aid shall, on behalf of said county, maintain an action, in the Superior Court of the county granting such aid, against said relatives, in the order named, to recover for said county such portion of the aid granted as said relative is able to pay."

This is an action brought under the authority of Section 2224. The complaint alleged, in two counts under the Old Age Security Act aid had been rendered by plaintiff county to defendant's father and mother, and that defendant was pecuniarily able *to support* her parents. Defendant in her answer denied that her income and property were as great as stated in the complaint. She further alleged as to each parent that "at all

times referred to in the complaint herein, defendant has been ready, able and willing and has offered to support and provide for her said parent at and in the home of defendant, but said parent has refused to accept said offer or support"; that this offer was made known to plaintiff's department of charities before any aid was granted, and that she was still ready, able and willing to support the parent in her home.

While the findings covered the various allegations in some detail, their general effect was that the complaint was true and the answer was untrue. Regarding defendant's offer of support, the findings were that defendant was not at the times alleged in plaintiff's complaint ready, able and willing, nor did she at any time offer to support her parents in adequate living quarters," and that she never offered to give them "any financial assistance," and she was not "ready, able and willing" to do so.

Defendant's principal contention is that prior to the payment of any money by plantiff county to her parents, she had offered to support them in her own home and had made that offer known to the plaintiff, and therefore they were not "in need" within the meaning of Section 2001, and so not eligible for the relief furnished.

It is undisputed that defendant did make such an offer and communicated it to plaintiff, but plaintiff argues that the home offered was inadequate, but from a physical standpoint and because of an incompatibility of temperament between defendant and her parents which made it impossible for them to "get along," as

the mother testified. Since we conclude that a mere offer, such as defendant made constitutes no defense to this action, we need not consider the matter of adequacy of the home offered.

To discover the legal rule on this point, we must read and consider together the various relevant sections of the Old Age Security Law, Section 2001, Welfare and Institutional Code, is the general provision declaring the policy of the law. As already noted, it limits the persons eligible for aid to those "in need." Section 2004 casts some light on this provision by declaring that the chapter does not repeal other acts for the support of "the poor" and is an additional method of supporting and providing for "the aged poor." Other sections operate to fill in the details of the picture outlined by these provisions. Thus Section 2020 limits the total amount of aid to be granted to the amount by which $35 per month exceeds the applicant's income from all other sources—certain described income being excluded from consideration here. By Sections 2164 and 2165 a single person owning real property assessed at more than $3000 or either one of a married couple which owns such property, cannot be given aid. Section 2163 prohibits aid to one owning personal property the value of which exceeds $500. The person receiving aid is not to be deemed a pauper or dubbed an indigent by reason thereof. (Section 2009). From these provisions it is obvious that to be "in need," or to be one of the "aged poor," a person need not be entirely without resources, but may own any property and receive any income below the limits stated in these sections.

What of support offered or furnished by a relative responsible for the support of the person? Does such offer or furnishing render the person to whom support is offered or furnished ineligible for aid under this law? We naturally expect to find the law dealing with these problems, and looking at Section 2160 we find its answer to them. That section begins with the statement: Aid shall be granted under this chapter to any person who comes within all of the following descriptions: . . . " Then follow separate lettered paragraphs of descriptive matter, covering age, citizenship, residence, status as inmate or not of an institution, nonconveyance of property to qualify for aid, and this: "(f) Who is not receiving adequate support from a husband, wife, or child, able and responsible under the law of this state to furnish such support." This provision is negative rather than positive, and is quite similar in its effect to an exception. It debars from the receipt of aid persons who are receiving support as specified. It is the only provision of the law dealing with the subject of support by relatives, and must be regarded as covering the whole subject of such support, whether offered or furnished. To this provision must be applied the rule that the expression of one thing is the exclusion of another. Homestead v. Sanitary Dist. v. Donohue (1938), 27 Cal. App. (2nd) 548,550; Merchants Nat. Bank v. Continental Nat. Bank (1929), 98 Cal. App. 523,532, and must conclude that no further limitation or exception regarding support from relatives was intended. Those who are receiving adequate support from relatives are not, for the purposes of the law, "in need." But no such declaration is made regard-

ing those to whom support has been offered but who have not accepted it. If otherwise eligible, they remain both in law and in fact, "in need." One who is without food, clothing and shelter is in need of them, even though he has just rejected an offer to supply them. Whether upon such rejection, he should be entitled to apply for and receive from the public aid toward getting them, is a question of policy for the legislative power. Since it has spoken on the subject, the courts cannot declare otherwise.

This construction of the statute is favored by a consideration of its history. This chapter of the Welfare and Institutional Code is a codification of a previously existing "Old Age Security Act." Section 2 of that act set forth the qualifications necessary to entitle one to receive aid covering the same subject matter as Section 2160 of the present law; and, as amended by the statutes of 1935, p. 767, paragraph (f), of said Section 2 read as follows: "(f) Has no relative of the following degree of kindred: husband, wife or child, able and responsible under the law of this state for his support"; By the effect of this provision the mere existence of relatives responsible and able to support an old person excluded him from the benefits of the law. After this provision was placed in Section 2160 of the Welfare and Institutions Code, in 1937, an amendment was made to it, at the same session, to make it read as we have already quoted it (see Stats. 1937, pp. 1083-4, 1343-4). Thus the legislature went from the one extreme of denying aid to one having responsible relatives, to the other, of denying it only to those actually supported by such relatives. The legislature might have stopped at

the intermediate position of declaring that no aid should be granted to those to whom an offer of support had been made. Its failure to do so is significant of its intention not to establish such a condition to the furnishing of aid.

The legislature manifestly intended to leave considerable freedom of action to those receiving aid. Thus the county granting aid cannot render it in kind but must pay it in warrants for money (Section 2183), which, of course, the person aided may expend as he sees fit. One receiving aid may move from one county to another without losing his right to aid (Section 2200). The statute, as we have construed it on the point under consideration, is in accord with this apparent policy; it leaves the person in need free to accept or reject a home and support offered by a relative. The legislature might properly expect that he would accept in cases where the support offered was adequate and, if the one to be supported was invited into the home of the supporter, where relations between the parties were reasonably harmonious. It might also have believed that in other cases it was better to let the support be furnished by the public and the amount thereof later collected from the relative, if able to pay, thus avoiding family contention and unpleasantness. Such considerations would afford sufficient justification for casting the legislation in the mold which, we think, was used.

Any judgement rendered against defendant, under Section 2224 must be based on her ability to pay the amount thereof. The amount of the judgement here is $738, with interest and costs. It appears that defendant

has an annual income of approximately $2,700 and a $3,000 mortgage against her house, and she has one eighteen year old son to support, as well as herself. Nothing is shown as to the amount of her necessary expenses. The trial court must be allowed a considerable amount of discretion in balancing other duties and other expenses against the duty of reimbursement imposed by the Old Age Security Law. Upon the meager evidence produced by defendant on this point we cannot say that such discretion was abused, or that the finding of defendant's ability to pay is not supported by the evidence.

SHAW, J., *pro tem.*

I concur:

YORK, P.J.

I concur in the judgement but am not in accord with some of the views and reasoning of my associates.

A reading of the reporter's transcript of the testimony given in this case impresses me that the trial court was justified in finding that the support offered her parents by Appellant was not of that "adequate character contemplated by subdivision (f) of Section 2160 of the Welfare and Institutions Code. However, it was the theory of the trial court and upon which the majority opnion herein seems to place its imprimatur, that no matter how "adequate" might be the support offered by responsible relatives, the needy person is not required to avail himself or herself thereof, but is entitled to public aid by simply rejecting the support offered. By its language the main opinion holds that the legislative policy, as enumerated in the Old Age Security Law, "leaves the person in need free to accept or reject a home and support offered by a relative," which is tantamount to saying that an applicant for aid under the act in question is entitled to receive support in cash from public funds by rejecting adequate support tendered by responsible relatives. I cannot

bring myself to believe that such is the intent or purpose of the statutes. I do feel that there are cases wherein the support offered by relatives might be determined to be inadequate, not only by reason of the amount of cash support offered, but as well because of the conditions under which the needy person might be required to live, such as inadequacy of accommodations offered or incompatibility existing in the home. If the law is as stated in the majority opinion, it matters not how "adequate" the support offered may be, the needy person may nevertheless obtain public aid by refusing to accept any kind of support, however adequate, offered by responsible relatives.

To my mind this conclusion does violence to the plain intent of the provisions of subdivision (f) of Section 2160 of the Welfare and Institutions Code, which entitles a person to Old Age relief, among other things, only when such person "is not receiving *adequate* support from a husband, wife, or child, able and responsible under the law of this state to furnish such support." (Italics added.)

It is to be noted that the statute does not require from the responsible relative financial or cash support, but only such support as is "adequate."

WHITE, J.

Filed September 29, 1942, by B. Grant Tayler, Clerk, S. F. Deputy, L. A. 18258.

In the Supreme Court of the State of California, *In Bank* County of Los Angeles, Plaintiff and Respondent, Gretta Lafuente, Defendant, and Appellant.

The Old Age Security Law (Welfare and Inst. Code, Sec. 2000-2228) gives a county a cause of action against specified responsible relatives of a person who has received aid under that statute. The appellant is the defendant in such an action and denies liability for the amount paid by the County of Los Angeles to her parents upon the ground that they were ineligible for benefits because of an offer of support made by her to them.

Parker and Isa Gray, the parents of the appellant, received old age security benefits totaling $738, from October 1, 1937, to February 1, 1939. From her employment as a teacher in the public schools, the appellant earned $2610 in the school year 1937-38, $2720 in 1938-39 and at the time of the trial of this action in December, 1939, she was earning $293 per month on a ten-month school year basis. She has an eighteen-year old son dependent upon her for support.

When Mr. and Mrs. Gray applied to the county for old age pensions, Mrs. Lafuente requested it to deny their applications upon the ground that she was able and willing to support them in her home. Her offer in this regard is not only undisputed but was admitted by Mrs. Gray, who also conceded in her testimony that Mrs. Lafuente stated that they might bring their incompetent daughter with them. And counsel for the county stipulated that the appellant notified the agencies administering the law allowing old age security

benefits she would care for her parents if they would come and live with her.

Mrs. Gray frankly stated the reasons why she and her husband did not accept their daughter's proposal. In the first place, said Mrs. Gray, "we have never gotten along in our lives and we could not get along. She has a suspicious disposition, and she has a jealous disposition . . . For another thing, I have an incompetent daughter that I have taken care of for 18 years, and I could not throw her down because she has nobody else to lean on. I am the only one she has confidence in, and her home is her whole life."

The appellant did not seriously challenge the County's showing that she is financially able to contribute t othe support of her parents, basing her defense primarily upon her offer to care for them in her own home. She admitted that she owns the house in which she is living and that for a number of years, she has been a teacher in the public schools. But the trial court made findings that she was not "ready, able and willing, nor did she at any time offer to support . . . her father and mother in adequate living quarters," also that she did not notify the respondent's Depart- of Charities of her willingness to render financial aid to her parents. Judgement followed in favor of the County for the full amount of the benefits given Mr. and Mrs. Gray, with interest.

The appellant's contentions upon appeal are numerous, and not all of them pertinent. Her argument that the County "secretly" extended aid to her parents from 1934 to the spring of 1937, without her knowledge and prior to any demand upon her to support them, is of course immaterial, since the payment by

the County of the amount sued for did not commence until October, 1937. Equally without the issues of this case is the appellant's argument that Mrs. Gray was ineligible for aid because she could have secured compensation for her care of an incompetent daughter (the appellant's sister) by suing the daughter's husband. Of more substance is the appellant's contention that her parents were not in need because she had offered, and still offers them, support in her home. The appellant also argues that, since no objection has ever been made by her parents to the physical inadequacy of her home, and the County did not question its facilities until the trial of this action, the Court should not have considered evidence concerning the accommodations offered by her. Other contentions of the appellant consist of assertions that a number of the trial court's findings of fact are not supported by evidence.

The County take the position that, under the evidence, the home offered Mr. and Mrs. Gray by the appellant was not properly habitable and that the relationship between the appellant and her parents is entirely incompatible. It also asserts that Mr. and Mrs. Gray's application fulfilled the requirements of the Old Age Security Law, and the offer of aid by the daughter, even if adequate, did not deprive them of their right to secure its benefits.

The defense of offer to support may be considered (1) as affecting the eligibility of the applicants for benefits under the statute, and (2) as affecting the liability of the appellant, as a responsible relative, to reimburse the County extending the aid, irrespective of the question of eligibility. For there is no evidence to support the Court's finding that the appellant was

not ready, able, and willing to support her parents or that she made no offer to support them in adequate living quarters. Although Mrs. Gray placed the refusal to live with her daughter, in part upon the idiosyncracies of the latter's disposition, it is apparent from the record that the motivating influence was her desire to continue the care of the incompetent daughter in the home which they occupied. It would be very dangerous to the incompetent, said Mrs. Gray, to have different arrangements made for her.

And if the Court's refernce to "adequate living quarters" was based upon the testimony of a health inspector of the City of Los Angeles, the record shows that, upon final inspection of Mrs. Lafuente's house, he found plumbing conditions passable. His criticism of the building as "unorthodox and very incomplete" and the statement that the kitchen was unsanitary because, on one occasion, "it wasn't clean, it was dirty; there were dirty dishes on the stove . . . and the floor had not been attended to," constitute opinions which do not justify the designation of the house as not being "adequate living quarters." In this connection, it is significant that at no time has Mrs. Gray or her husband, refused to live with her daughter upon the ground that the house she occupies is not adequate. Nor has the County ever contended, until the time of trial, that Mrs. Lafuente's home was unsuitable for her parents. Upon this record, therefore, the question is whether a child who is financially able to contribute to a parent's support may be compelled to reimburse a County, in whole or in part, for old age benefits if the parent has refused to live with the child in reasonably suitable quarters.

As enacted in 1929, the Old Age Security Act (Stats. 1929, Chap. 530, p. 914) made certain requirements of an applicant concerning age, citizenship and residence, and in addition provided that to be eligible one must have "no children or other person able to support him and responsible under the law of this state for his support." And the board of supervisors of a County extending the aid could require the recipient to transfer his property to the County as security for the aid so advanced. Quite logically the legislature gave the County no right to reimbursement against a responsible relative, for if the applicant had such a relative he was not entitled to benefits. The statute apparently contemplated that an aged person neglected by a responsible relative, should enforce that liability by legal action. (Cw. Code, Sec. 206; see note, 26 Cal. L Rev. 339-340).

Ineligibility arising from the existence of a financially responsible relative was retained when the legislature amended the statute in 1935 to read: "Aid may be granted under this act to any person who * * * Has no relative of the following degree of kindred: Husband, wife or child, able and responsible under the law of this State for his support * * * " 1935, pp. 1767-68, Sec. 2) and the aid granted expressly was made a debt of the recipient, including a lien against his real property (Sec. 41). But there was no provision requiring responsible relatives to reimburse the County.

Ih 1937, these legislative policies were radically changed by the Old Age Security Law, enacted as a part of the Welfare and Institutions Code (Stats. 1937, Chap. 375; Welfare & Inst. Code, Sec. 2000-2228). The new statute provided, in part: "aid shall be granted under this chapter to any person who comes within all

of the following descriptions: * * * Who is not receiving adequate support from a husband, wife, or child, able and responsible under the law of this State to furnish such support." (Sec. 2160.) And the debt or liability created for aid granted was shifted from the recipient thereof to a spouse or adult child pecuniarily able to support the recipient (Sec. 2224). The legislature also declared that all liens theretofore imposed upon the property of a recipient should be discharged (Sec. 2225), (subsequently held unconstitutional in County of Los Angeles v. Jessup, 11 Cal. [2nd] 273). But cf. County of Alameda v. Janssen, 16 Cal. [2nd] 276).

The rights of the parties must be measured by the 1937 Statute and to hold that an unaccepted offer of support in the home of a relative renders ineligible the applicant for old age security benefits requires the interpolation of words which the legislature has not used. There is no ambiguity in Sec. 2160 of the Welfare and Institutions Code, and no rule of construction allows a court to write into a clear provision of law an exception which would restrict its operation.

It is true that the Old Age Security Law declares: "Subject to the provisions of this chapter, every person residing in the state, if in need, shall be entitled to aid in old age from the State." (Sec. 2001, Supra.) But the "need" of the applicant necessary to qualify for the benefits of the law is defined by the legislature to be the absence of actual receipt of support by the applicant from responsible relatives and by the properly limitations of the law (Sec. 2163, 2164, Supra.). Under these sections an applicant may be eligible although he owns personal property not exceeding $500 in value

(Sec. 2163) and real property having an assessed value not in excess of $3000 (Sec. 2164).

The right to receive benefits is not conditioned upon the destitution and pauperism required for indigent relief provided by the state and its subdivisions under Division IV of the Welfare and Institutions Code, (Welfare and Inst. Code, Sec. 2500-2615). And although the Old Age Security Law is declared to be an additional method of supporting and providing for the aged poor (Welfare & Inst. Code, Sec. 2004), yet no person receiving aid under its provisions "shall be deemed a pauper by reason thereof. No warrant drawn in payment of the aid given under the provisions of this chapter shall contain any reference to indigency or pauperism." (Sec. 2009.) Further dignity is given to the receipt of old age security benefits by the policy that such aid shall be provided to every applicant in his home, if possible (Sec. 2005), and the benefits must be paid by warrant and not in the form of merchandise orders for food, rent or otherwise (Sec. 2183).

Both the letter and the spirit of the Old Age Security Law clearly show that only the receipt of support from responsible relatives should render the applicant ineligible for benefits under it. The reason for the social policy given effect by the statute is clearly illustrated in the present action, where the appellant's mother asserts that she and her daughter have never been able to live together harmoniously. Certainly the state may provide a needy aged person with a certain measure of independence and happiness of mind in addition to physical security. Whether it is wise to give benefits to one who has a child willing and able to support him is a question for the attention of the legislature and not

for the Courts. (Moore v. State Social Security Commission, 233 Mo. App. 536,542, 122 S. W. [2nd] 391,394; Conant v. State, 197. Wash. 21, 84 Pac. [2nd] 378.) But, argues the appellant, may an extension of aid under such circumstances be justified under the California Constitution?

The only provision seriously urged as conflicting with the legislative grant of old age security benefits is Section 31 of Article IV, prohibiting the legislature from making or authorizing a gift of public money, or thing of value to any individual or corporation. The section expressly provides, however, that nothing shall prevent the legislature from granting aid pursuant to Sec. 22 of Article IV, which in turn authorizes the granting of aid to aged perssons in indigent circumstances." Therefore the legislative provision for old age security benefits does not constitute a violation of the Constitution if (1) it is not a gift of money or thing of value, or (2) it is a grant of aid to indigent aged.

In determining whether an appropriation of public money is to be considered a gift within the Constitutional prohibition, the primary question is whether the funds are to be used for a public or a private purpose. If the money is for a public purpose, the appropriation is not a gift even though private persons are benefited by the expenditure (County of San Diego v. Hammond, 6 Cal. [2nd] 709 [use of County funds to pay delinquent assessments on overburdened property]; Allied Architects [erection of memorial hall for war veterans]; Veterans' Welfare Board v. Riley, 188 Cal. 607 [transportation, tuition and living expenses for education of veterans]; MacMillan v. Clarke, 184, Cal. 491 [free school text books]; Patrick v. Riley, 209

Cal. 350 [payments for destruction of diseased cattle]; Sacramento & San Joaquin Drainage. List v. Riley, 199 Cal. 668 [flood control]; San Francisco v. Collins, 216 Cal. 187 [bond issue for relief of indigent sick and poor]; The Housing Authorities of Los Angeles v. Dockweiler, 14 Cal. [2nd] 437 [slum clearance]; Goodall v. Brite, 11 Cal. [2nd] 540 [free treatment in county hospital only for those unable to pay]; and see notes in 9 Cal. Law Rev. 431, 18 Cal. Law Rev. 697). Applyng this rule it was recently decided that the act of the legislature in releasing liens against the property of recipients of old age security benefits was reasonably justifiable as being for the general public welfare, although such releases were also a grant of aid pursuant to Section 22 of Article IV, for the support of indigent aged (County of Alameda v. Janssen, Supra). The courts will not disturb a legislative determination of what constitutes a public purpose so long as it has a reasonable basis (Nebbia v. New York, 291 U.S., 502; Powell v. Pennsylvania, 127 U. S., 678; Veterans' Welfare Board v. Riley, Supra.; Daggett v. Calgan, 92 Cal. 53).

The care and relief of aged persons who are in need clearly may be a special matter of state concern in promoting public health and welfare, and, for the reasons stated, the legislature in enacting the Old Age Security Law, based upon a broad social policy, has not made a gift of public money within the Constitutional prohibition. It is therefore unnecessary to determine whether one who owns property not exceeding the amount specified by the Old Age Security Law and who has refused the offer of a home with a relative responsible under the law for his support is in indigent circum-

stances within the meaning of Section 22 of Article IV of the Constitution.

But even though the recipient of old age security benefits may be entitled to receive the benefits of the law, yet, the appellant contends, the County should have no right to reimbursement from a responsible relative when, before aid was extended, the relative offered to support the recipient in her home. Section 2224 of the Welfare and Institutions Code is complete in itself, and gives a right of action to the County if the person receiving aid has within the state a spouse or adult child pecuniarily able to support him. Upon the direction of the designated authorities, recovery may be had of such portion of the aid advanced as the relative is able to pay. (County of Lake v. Forbes, 42 Cal. App. [2nd] 744.)

The measure of responsibility as fixed by this statute, is in terms of money. If, as contended by the appellant, the only way in which she could support her parents was in her home and not by pecuniary assistance, such fact would constitute an absolute defense to her liability under the statute. The intention of the legislature in this regard is also shown by the 1941 amendment to Section 2181 of the Welfare and Institutions Code, establishing a relative's maximum contribution scale based entirely upon the monetary income of the relative and the number of persons dependent on that income for support, and also providing the board of supervisors with discretion to accept less than the amount established by the scale in the event of unusual expenses. But there is no evidence of the appellant's inability to give her parents any financial assistance other than her own assertion to that effect, unsupported by any testi-

mony as to how her relatively large income is spent. Under such circumstances, the trial court was clearly justified in finding that she is able to contribute to the financial support of her parents and to reimburse the County for the aid advanced to them.

The judgement is affirmed.

We concur: Shenk J., Curtis J., Edmonds J., Carter J., Traynor J.